

ID: CCA\_2011122016091738

Number: **201206016**

Release Date: 2/10/2012

Office:

UILC: 6501.08-00

---

**From:**

**Sent:** Tuesday, December 20, 2011 4:09:30 PM

**To:**

**Cc:**

**Subject:** RE: 872 question

We sort of address it in **CC-2009-027, August 21, 2009, Subject:** Frequently Asked Questions Regarding The Unified Partnership Audit And Litigation Procedures Set Forth In Sections 6221-6234, page 10, second numbered paragraph, where we say you look to state law.

We basically follow this rule across various aspects of the Code. If you look at the regs under 1.860(F)-4(c), we adopt that position for REMICs.

There is no other answer really. Who else would you get to sign?

do you know of any other cite?